

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

In re TAX LIABILITY OF JOHN DOES.

Case No. 21-cv-02201-JCS

ORDER CLOSING CASE

The Court previously granted the United States' petition to serve a narrowed summons, without prejudice to any argument an interested party might make in a motion to quash. At the case management conference on July 2, 2021, the United States represented that any further proceedings regarding the summons would follow the filing of a new action initiated by a petition to enforce the summons. The United States also stated that if it files such an action, it will file an administrative motion to consider whether that new case should be related to this case. *See* Civ. L.R. 3-12(b).

The Court does not decide at this time whether a motion to quash could properly be filed in this action, before the United States files a petition to enforce. Based on the United States' representations, however, the Clerk shall close this case, without prejudice to reopening it if any interested party files a motion to intervene and quash, and if such a motion is filed, without prejudice to the United States arguing that this action is not the correct forum to resolve that dispute. *See generally United States v. Doe*, No. 3:16-cv-06658-JSC (N.D. Cal.) (in which such a motion was filed but withdrawn after the United States filed a separate action on a petition to enforce).

IT IS SO ORDERED.

Dated: July 2, 2021


JOSEPH C. SPERO
Chief Magistrate Judge